**FINAL ADMINISTRATIVE DECISION**
**ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Michael Ganley
DOCKET NO.: 10-30969.001-R-1
PARCEL NO.: 24-16-207-050-0000

The parties of record before the Property Tax Appeal Board are Michael Ganley, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

| | |
|---|---|
| **LAND:** | $1,226 |
| **IMPR.:** | $21,799 |
| **TOTAL:** | $23,025 |

Subject only to the State multiplier as applicable.

## Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

## Findings of Fact

The subject property consists of a multi-level dwelling of masonry construction with 1,308 square feet of living area. The dwelling is approximately 36 years old. Features of the home include a partial finished basement and a two-car garage. The property has a 5,895 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as

a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $23,025. The subject property has an improvement assessment of $21,799 or $16.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

## Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant provided incomplete assessment information for the six comparables submitted with the residential appeal form. In the assessment grid analysis, the appellant's comparables have improvement assessments that range from $6.85 to $8.64 per square foot of living area. Those figures are misleading, because they only reflect a portion of each comparable's improvement assessment. The appellant provided copies of the comparables' property characteristic sheets, which revealed that each comparable has an improvement assessment prorated with one or more additional parcels. Consequently, the Board gave little weight to the appellant’s comparables due to the incomplete assessment information which prevents a meaningful analysis to determine if the subject property is being equitably assessed.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables

were very similar to the subject in location, design, age, living area, and foundation. These comparables had improvement assessments that ranged from $16.56 to $17.88 per square foot of living area.[1] The subject's improvement assessment of $16.67 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

[1] Based on documentation provided by the board of review, comparable #2 has a 50% prorated improvement assessment of $8.37 per square foot of living area, indicating an assessment at 100% of $16.74 per square foot of living area.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 20, 2014

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.